

FILED**FEB 17 2010****CLERK, U.S. DISTRICT COURT
WESTERN DISTRICT OF TEXAS****BY _____ DEPUTY CLERK**

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
MIDLAND/ODESSA DIVISION

UNITED STATES OF AMERICA)	
)	
v.)	MO-10-CR-059(1)
)	
JOE ALBERT SMITH)	

**FINDINGS OF FACT AND RECOMMENDATION ON FELONY GUILTY
PLEA BEFORE THE UNITED STATES MAGISTRATE JUDGE**

Pursuant to Title 28 United States Code, Section 636(b) this matter has been referred by the District Court for administration of guilty plea and allocution under Rule 11 of the Federal Rules of Criminal Procedure.

On the 17th day of February 2010, this cause came before the undersigned U.S. Magistrate Judge for Guilty Plea and Allocution of the Defendant, **JOE ALBERT SMITH**, on Count **ONE** of an **INFORMATION**¹ filed herein charging him with a violation of Title 26 U.S.C. § 7201. The Defendant signed a written consent to plead before the Magistrate Judge. After conducting said proceeding in the form and manner prescribed by FED.R.CRIM.P. 11 the Court finds:

a) That the Defendant, after consultation with counsel of record, has knowingly and voluntarily consented to the administration of the Guilty Plea and Allocution in this cause by a U.S. Magistrate Judge subject to final approval and imposition of sentence by the District Court.

b) That the Defendant and the Government have entered into a plea agreement which has been filed and disclosed in open court pursuant to FED.R.CRIM.P. 11(c)(2).

c) That the Defendant is fully competent and capable of entering an informed plea, that the Defendant is aware of the nature of the charges and the consequences of the plea,² and that the plea of guilty is a knowing and voluntary plea supported by an independent basis in fact containing each of the essential elements of the offense.

IT IS THEREFORE, the recommendation of the undersigned U.S. Magistrate Judge that the District Court accept the plea agreement and the guilty plea of the Defendant, **JOE ALBERT SMITH**, and that **JOE ALBERT SMITH** be finally adjudged guilty of that offense.

¹The Defendant signed and filed a Waiver of Indictment.

²The Defendant was admonished as to punishment of up to 5 years imprisonment, a fine not to exceed One Hundred Thousand Dollars (\$100,000.00), a maximum 3 years supervised release, and a One Hundred Dollar (\$100.00) special assessment. **The Defendant was informed he would be ordered to pay restitution in the amount of \$5,057,119.00.**

The United States District Clerk shall serve a copy of this Proposed Findings of Fact and Recommendation on all parties electronically. In the event that a party has not been served by the Clerk with this Report and Recommendation electronically, pursuant to the CM/ECF procedures of this District, the Clerk is ORDERED to mail such party a copy of this Report and Recommendation by certified mail, return receipt requested. Pursuant to 28 U.S.C. § 636(b)(1), any party who desires to object to this report must serve and file written objections within fourteen (14) days after being served with a copy unless the time period is modified by the District Court. A party filing objections must specifically identify those findings, conclusions or recommendation to which objections are being made; the District Court need not consider frivolous, conclusive or general objections. Such party shall file the objections with the Clerk of the Court and serve the objections on the Magistrate Judge and on all other parties. A party's failure to file such objections to the proposed findings, conclusions and recommendation contained in this report shall bar the party from a de novo determination by the District Court. Additionally, any failure to file written objections to the proposed findings, conclusions and recommendation contained in this report within fourteen (14) days after being served with a copy shall bar the aggrieved party from appealing the factual findings of the Magistrate Judge that are accepted or adopted by the District Court, except upon grounds of plain error or manifest injustice.

SIGNED this 17th day of February 2010.



DAVID COUNTS
United States Magistrate Judge